

STATE OF MISSOURI
NOTES TO THE APPROPRIATION ACTIVITY REPORT
APPROPRIATION YEAR 2009

Note 1 – Basis of Accounting

The Appropriation Activity Report is prepared on a budgetary (non-GAAP) basis of accounting that records revenues when cash is received and expenditures when the liabilities are recorded.

Revenues and expenditures are reported during a twelve-month period, July 1 through June 30. During a one-month lapse period that ends July 31, corrections can be made to the revenues and expenditures processed during the period July 1 through June 30.

Note 2 – Biennial Appropriations

Biennial appropriations, which are located in House Bills 17 and 18, are appropriations to be spent over two years. The balance after the first year of the appropriation that ended June 30, 2008 was rolled over into the current fiscal year. The appropriation amount reported in the current fiscal year is the rollover amount from fiscal year 2008 plus any increases and less any decreases to the appropriations, which occurred during fiscal year 2009.

Note 3 – Article X Distributions/Appropriated Transfers

Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, income tax refunds are generated. During fiscal year 2009, the State did not refund any money. When refunds are issued, the refunds are initially paid from the General Revenue Fund and various other funds reimburse their share of the refund liability through operating transfers to the General Revenue Fund.

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Note 4 – Court Ordered Desegregation

The expenditures of the St. Louis Desegregation Plan are mandated by court order. The amounts paid for the current year and prior years are:

<u>Appropriation Year</u>	<u>Projected Expenditures</u>	<u>Expenditures</u>	<u>Lapses</u>
2009	\$ 10,000,000	\$ 10,000,000	\$ ---
2008	11,000,000	11,000,000	---
2007	12,000,000	12,000,000	---
2006	13,000,000	13,000,000	---
2005	15,000,000	15,000,000	---
2004	16,500,000	16,500,000	---
2003	20,000,000	20,000,000	---
2002	20,000,000	20,000,000	---
2001	50,000,000	50,000,000	---
2000	53,500,000	53,476,585	23,415
1999	191,862,972	188,799,736	3,063,236
1998	158,800,000	147,021,949	11,778,051
1997	151,700,000	138,086,852	13,613,148
1996	153,700,000	148,291,471	5,408,529
1995	155,700,000	139,258,397	16,441,603
1994	147,600,000	134,202,695	13,397,305
1993	147,100,000	136,028,438	11,071,562
1992	144,600,000	137,189,737	7,410,263
1991	135,200,000	132,695,771	2,504,229
1990	135,000,000	122,161,135	12,838,865
1989	129,000,000	116,999,047	12,000,953
1988	107,200,000	93,957,886	13,242,114
1987	84,700,000	83,473,429	1,226,571
1986	74,800,000	66,300,504	8,499,496
1985	59,200,000	57,095,304	2,104,696
1984	40,400,000	37,424,743	2,975,257
1983	21,000,000	17,187,556	3,812,444
1982	13,500,000	13,140,216	359,784
1981	10,180,490	8,530,000	1,650,490

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Note 5 – General Fund

The General Fund includes General Revenue Funds and Federal Funds.

<u>Fund Number</u>	<u>Fund Name</u>
General Revenue Funds:	
0100	Budget Reserve
0101	General Revenue
0108	Uncompensated Care
0113	Health Interagency Payments
0124	Facilities Maintenance Reserve
0128	State Property Preservation
0139	Intergovernmental Transfer
0142	Federal Reimbursement Allowance
0144	Pharmacy Reimbursement Allowance
0160	Medicaid Managed Care Organization Reimbursement Allowance
0161	Title XIX – Patient Placement
0164	State Treasurer's General Operation
0169	Child Support Enforcement Collections
0172	Missouri Technology Investment
0173	Microenterprise Loan
0174	Missouri Water Development
0176	General Revenue Reimbursements
0177	Missouri Humanities Council Trust
0179	General Revenue – Cultural Sub-Account
0196	Nursing Facility Federal Reimbursement Allowance
0198	Post Closure
0603	Attorney General's Court Costs
0617	Disproportionate Share
0666	Attorney General's Anti-Trust
0686	State Elections Subsidy
0692	State Legal Expense
0939	Line of Duty Compensation
Federal Funds	
0104-0199	<i>(excluding Fund Numbers listed above and 0109, 0131, 0134, and 0170)</i>
0610	Division of Family Services – Administrative
0663	Missouri Disaster
0697	Abandoned Mined Reclamation
0782	Justice Assistance Grant Program
0948	Unemployment Compensation Administration
2000-2018	Federal Budget Stabilization
2200-2296	Federal Stimulus

This reporting is consistent with Missouri's Comprehensive Annual Financial Report.

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Note 6 – General Revenue Fund

Operational results for the General Revenue Fund (Fund 0101) for fiscal year 2009 are as follows:

Revenues

Taxes	\$ 8,606,643,947
Licenses, Fees, and Permits	78,087,227
Sales, Services, Leases and Rentals	94,990,479
Bond Sale Proceeds	---
Contributions and Intergovernmental	30,735,550
Interest, Penalties, and Unclaimed Property	33,158,339
Refunds	19,541,564
Miscellaneous Revenues	28,661,463
Subtotal	<u>8,891,818,569</u>
Transfers In	<u>1,476,553,073</u>
Total Revenues and Transfers In	<u>10,368,371,642</u>

Expenditures

Personal Service	1,142,293,629
Expense and Equipment	395,430,980
Capital Improvements	2,355,354
Program Specific	4,634,782,223
Refunds	---
Court Order Desegregation Payments	10,000,000
Subtotal	<u>6,184,862,186</u>
Transfers Out	<u>4,766,764,463</u>
Total Expenditures and Transfers Out	<u>10,951,626,649</u>
Excess Revenues and Transfers In	<u><u>\$ (583,255,007)</u></u>

Note 7 – Refunds

In fiscal year 2009, refunds in the amount of \$1,512,980,118 for all funds and \$1,440,854,291 for the general revenue funds are reported on a separate line on page 3 and page 5 of this report. Refunds are reported as program specific expenditures on all remaining pages.

Note 8 – Debt Service

Debt Service includes payments made by the Office of Administration for the General Obligation bonds, the Board of Public Building Bonds, and certain capital lease payments. Other debt payments are reported as operating costs of the department which pays them.